



# ఆంధ్రప్రదేశ్ రాజపత్రము

## THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

### PART II EXTRAORDINARY

No.216

AMARAVATI, MONDAY, DECEMBER 9, 2019

G.752

### NOTIFICATIONS BY HEADS OF DEPARTMENTS, Etc.

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#### CHIEF COMMISSIONER OF STATE TAX, ANDHRA PRADESH, EDUPUGALLU, VIJAYAWADA.

PARTIAL MODIFICATION ORDERS IN RESPECT PROPER OFFICERS.

Ref :-

1. A.P.Gazette Notification No. 37, Dated. 30.06.2017.
2. A.P.Gazette Notification No. 39, Dated. 04.07.2017.
3. CCT's Ref. No. CCW/GST/74/2015, Dated. 14.07.2017.
4. A.P.Gazette Notification No. 45, Dated. 19.07.2017.
5. CCT's Ref. No. CCW/GST/74/2015, Dated. 01.08.2017.
6. CCT's Ref. No. CCW/GST/74/2015, Dated." 10.08.2017.
7. CCT's Ref. No. CCW/GST/74/2015, Dated. 31.10.2017.
8. CCT's Ref. No. CCW/GST/74/2015, Dated. 06.11.2017.
9. CCT's Ref. No. CCW/GST/74/2015, Dated. 27.12.2017.
10. CCT's Ref. No. CCW/GST/74/2015, Dated. 02.01.2018
11. CCT's Ref. No. CCW/GST/74/2015, Dated. 02.02.2018.
12. CCT's Ref. No. CCW/GST/74/2015, Dated. 28.03.2018.
13. CCT's Ref. No. CCW/GST/74/2015, Dated. 04.06.2019.
14. CCT's Ref. No. CCW/GST/74/2015, Dated. 27.06.2019.
15. CCT's Ref. No. CCW/GST/74/2015, Dated. 05.11.2019.

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**CCT'S Ref. No. CCW/GST/74/2015,-** In exercise of the authority conferred on him under sub section (91) of section 2 read with sub-section (1) of section 5 of the Andhra Pradesh Goods and Services Tax Act, 2017, and in partial modifications of the proceedings/notifications issued in the references cited, the Chief Commissioner of State Tax hereby orders that the "**Proper Officers**" for various functions referred to in the Act, shall be those Officer (s) as mentioned against each function in the following list .

Proper officers under APGST Act ,2017				
S.No.	Section	Rule	Function	Designation of Officer authorised
1	10(5)		levy of Tax & Penalty who is not eligible to pay tax under Section 10	The Officer not below the cadre of Dy. AC,
2	22 to 30	6, 8 to 26	Registration :Verification of documents, approval/rejection, issuing of Registration Certificate All Amendments in Registration Certificates, Cancellation of Registration, Revocation of Cancellation of Registration	GSTO
			Suo-motto registration	Assistant Commissioner (ST)
		25	Officer to conduct post registration physical verification of place of Business	Dy. Ac / GSTO other than the registering authority, as authorised by AC(ST)
3	35(6)	56(5) & (6)	Determining Tax liability of Goods stored without proper documents.	The Officer not below the cadre of Dy. AC,
4		56(17)	Authority to seek information from C& F Agent.	AC[ST] having jurisdiction, the officer not below the cadre of AC[ST] working in the office of CCST entrusted with Enforcement activity.
5	46,47,50, 62(1)	68,85, 100(1)	To issue notice to the registered person who fails to furnish a return under section 39, 44 ,45 or 52.To levy late fee in case of a Registered person who fails to furnish the details of inward/ Outward supplies U/s 37 or 38, and returns to be filed U/s 39 or 44 or 45,To levy interest on delayed payment of Tax.. assessment of non - filers	AC[ST] having jurisdiction
6	48	83	Enrolling or rejecting the application relating to Sales Tax Practitioners and related activities	Commissioner/ Addl.commr. ST legal and legal affairs.
7	51(7)		To determine the amount default in case of TDS	The Officer not below the cadre of Dy. AC,
8	52	..	Seeking information from e-commerce operator, initiation penal provisions in case of failure	The Officer not below the cadre of Dy. AC,

9	54,56	86, 87,89, 90,91,92 ,93, 94,95,96 (6), 96(7) & 97(2)	Refund of Tax ,	AC ST having jurisdiction
10	60 (1), (2), (3)	98	Provisional Assessment and related issues.	AC[ST] having jurisdiction
11	61 (1) & (3)	99	Scrutiny of Returns	1)AC[ST] having jurisdiction 2),the Officer entrusted with enforcement activities not below the rank of ACST in the office of CCST.
12	63	100(2)	Assessment of Unregistered persons	1)AC[ST] having jurisdiction 2),the Officer entrusted with enforcement activities not below the rank of ACST in the office of CCST.
13	64 (1)	100(3), (4) & (5)	Summery assessment in certain Special. Cases.	The Officer not below the cadre of Dy. AC,
14	65 (6), (7)	101	Audit by tax authorities (CCST or officer authorized by him to be conducted)	The Officer not below the cadre of Dy. AC,
15	65		Appointment of Officers to conduct audit.	Officer not below the cadre of Dy.A.C
16	67	139,	Authority to issue authorisation for Inspection, Search and Seizure	(1)JC[ST] having jurisdiction. (2)Officer not below the rank of Addl. CST in the Office of the CCST as entrusted with enforcement activities.
17	67	58(5),13 9(2), 140(2)	1)Power to verify records maintained by owner or operator of godown or warehouse and transporters, 2)Officer to conduct Inspection, Search and Seizure.	The Officer not below the cadre of Dy. AC,
18	67(12)	...	Officer to check the issue of Tax invoices/Bill of Supply	The Officer not below the cadre of Dy. AC,
19	68(3)	138	Officer to intercept conveyance.	The Officer not below the cadre of Dy. AC,
20	70 (1)		Power to summon persons to give evidence and produce documents	The Officer not below the cadre of Dy. AC,

21	71 (1), (2) & (2) (i)		To access business premises, inspect books of accounts, documents, etc for Audit, Scrutiny, Verification	ICST working in the divisions / Addl. C ST / Commissioner ST working in the office of CCST entrusted with the enforcement activities
22	72 (1) & (2)		proper officers to be assisted by the other departmental officers ( police , railways ..etc,,)	The officer not below the cadre of <b>GSTO</b>
23	73 & 74	142	Determination of tax not paid or short paid or erroneously refunded or in ITC wrongly claimed. ( w.r.to Sec 10(5), 51(7),61,64,65,66,&67)	The Officer not below the cadre of Dy. AC,
24	75		Determination of liability consequent to Appellate Authority Orders	The ACST having jurisdiction.
25	76		forfeiture of collected tax	proper officers referred to for determination of tax liability under the Act
26	78		Issuing notice for payment of tax before the completion of 3 months time	AC(ST) having the jurisdiction
27	79	143 to 146	Recovery of Tax dues	Dy.Ac/AC ST having jurisdiction over the dealer
28	79	147	Recovery from sale of moveable or immoveable properties	Dy.Ac having jurisdiction over the property
29	81		permission to Transfer of property without being void	IC.ST having jurisdiction
30		151to 157	Attachment and recovery	Officer not below the cadre of Dy.A.C
31	107(2)		Filing of Application by dept. before the Appellate Authority	DC ST (Audit) having jurisdiction
32	108		Revision of decisions passed by adjudicating authorities	Commissioner (ST)
33	122		Levy of Penalties	The Officer not below the cadre of Dy. AC,
34	123		penalty to failure to file information return	ACST having jurisdiction.
35	124		fine for failure to furnish statistics	ACST / DCST Audit having jurisdiction
36	125		General penalty	The Officer not below the cadre of Dy. AC,
37	127		Imposing penalty which is not covered under any proceedings	The Officer not below the cadre of Dy. AC,

38	129, 130	Levying tax/penalty on detained/seized goods and/or conveyances, Confiscation of goods and/or conveyances and levy of penalty	The Officer not below the cadre of Dy. AC,
39	150	Information return	officer not below the cadre of A.C(ST)
40	151	Power to collect statistics	officer not below the cadre of A.C (ST)

**PEEYUSH KUMAR,**

Dated : 29-11-2019.

*Chief Commissioner of State Tax.*

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